

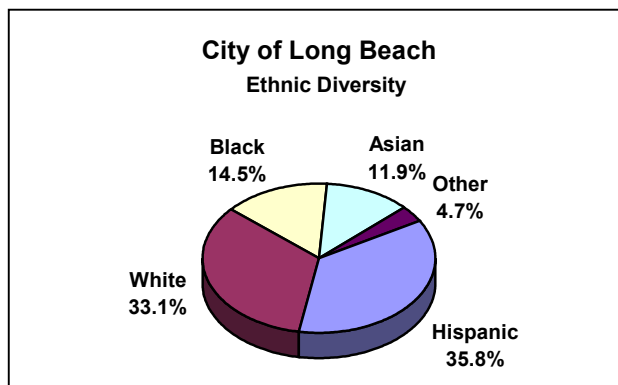
# **Understanding The City's Resource Allocation Plan**



# City of Long Beach Demographics

## GOVERNMENT

The City of Long Beach, California covers approximately 52 square miles on the southern coast of Los Angeles County. With a current population of approximately 461,522, Long Beach is the second largest city in Los Angeles County and the fifth largest city in the state. It is a diverse and dynamic city that, based on the 2000 Census, has the following ethnic breakdown: 35.8% Hispanic, 33.1% White, 14.5% Black, 11.9% Asian, and 4.7% all other ethnicities.



Long Beach was originally incorporated in 1888. After a short period of disincorporation, the City was reincorporated on December 3, 1897. Since 1921, Long Beach has been governed as a charter city, and operates under a Council-Manager form of government.

The City Council is made up of nine members, elected by district. The Mayor is chosen in a citywide election to serve as the full-time chief legislative officer of the City. Although the Mayor does not vote, the Mayor presides over City Council meetings, presents the annual budget to the City Council and has veto power over Council actions. The Vice-Mayor is elected by the Council from among its members.

The City has three other full-time elected officials: City Attorney, City Auditor and City Prosecutor. The City Council appoints the City Clerk and City Manager. The Mayor nominates and City Council approves members to various boards and commissions. The Civil Service Commission, Board of Water Commissioners and Board of Harbor Commissioners oversee operations of their respective departments while all other City departments report directly to the City Manager.



The City Manager serves at the discretion of the City Council. As head of the municipal government, the City

Manager is responsible for the efficient administration of all departments, with the exception of the elective offices and the three semi-autonomous commissions. The City currently employs approximately 5,500 full-time equivalent positions within 22 departments.

In addition to the usual municipal services of police, fire, public works, library, and parks and recreation, the City of Long Beach owns and operates a leading deep-water port, offshore and onshore oil productions, a gas utility, a water utility, a convention and entertainment center, two historic ranchos, a commercial airport, marinas and golf courses.

## EDUCATION

The Long Beach Unified School District is the third largest public school system in California and serves over 94,000 kindergarten through twelfth grade students. The district's 93 schools are located in Long Beach, Signal Hill, Lakewood, and on Catalina Island.

Long Beach City College has an enrollment exceeding 27,000 students. The college offers 119 Associate of Arts/Science degree programs, and the opportunity to complete up to two years in any of 81 baccalaureate programs for transfer to a four-year college or university.

California State University, Long Beach (CSULB) is the State University system's second largest campus. With approximately 31,000 students, CSULB offers 76 baccalaureate programs, 62 master degree programs, and one joint doctoral degree. Through University College and Extension Services, more than 33,000 students attend 6,000 credit and non-credit courses offered year-round.

## BUSINESS AND INDUSTRY

The City of Long Beach is a center for aerospace, petroleum, shipping and tourism, along with a wide variety of office and retail opportunities. Downtown alone has 2.3 million square feet of Class A commercial office space.

Currently, the largest employer within the city is the Long Beach Unified School District, which operates 88 regular and 5 charter schools. The district's workforce of 15,000 employees ensures the success of students by maintaining high standards, a commitment to excellence, and by offering a comprehensive scholastic program.



The City's second largest employer, the Boeing Corporation, operates a 424-acre facility at the Long Beach Airport where they employ approximately 14,000 persons. The facility

Rank	Employer	Employees (As of 1/01)
1	L.B. Unified School District	15,000
2	Boeing	14,000
3	City of L.B. (includes part-time)	6,169
4	L.B. Memorial Medical Center	4,102
5	CSULB	2,755
6	V.A. Medical Center	1,985
7	L.B. City College	1,800
8	St. Mary Medical Center	1,650
9	Direct TV, Inc.	1,126
10	Gulfstream Aerospace Corp.	1,020

exceeds 6.7 million square feet of space and is currently utilized for the production of the MD-80, MD-90, MD-11, and Boeing 717 commercial jetliners as well as the C-17 military transport. In what will be one of the region's largest land redevelopment efforts, Boeing is in the process of converting 230 acres of their facility from industrial to commercial use in an effort to provide quality industrial, research and development space.

Other major employers in the City include California State University, Long Beach; the City of Long Beach; the Long Beach Memorial Medical Center; and the Veteran's Administration Medical Center.

Oil production, private and municipally owned, continues to be an important business in Long Beach with both offshore and onshore facilities. The Long Beach Unit Optimized Water-Flood Injection Process, authorized by State legislation, has improved oil recovery and lengthened field life in the Wilmington Oil Field. Continued application of new technology is expected to further increase oil recovery.



The Port of Long Beach remains one of the busiest container ports in the world. During Fiscal Year 2000, throughput exceeded approximately 4.6 million twenty-foot equivalent units (TEU) and 127 million metric revenue tons. International trading partners include the Pacific Rim nations of Japan, China, Taiwan, and Korea. In addition to containers, the Harbor facility handles crude and refined petroleum products, dry bulk such as coal, coke and cement; automobiles, lumber, paper and fruit; steel and scrap metal.

As California's largest urban Enterprise Zone, Long Beach offers businesses five categories of State tax incentives aimed at stimulating new private investment, business expansion and job creation. These incentives include: sales tax credits; hiring tax credits; business expense deductions; net loss carry forward and a net interest deduction for lenders. Over 10,000 businesses of varying sizes are in the Enterprise Zone. The Enterprise Zone designation is in place until 2007.

Tourism continues to be a growing industry in Long Beach, and the City attracts over 5 million visitors a year. A vital part of that industry is the Long Beach Convention and Entertainment Center. The Center's facilities include a 224,000 square-foot exhibit hall, 83,000 square feet of meeting room space, a ballroom able to comfortably seat 1,600, a 13,600-seat arena, and the elegant Long Beach Performing Arts Center. Additionally, over 2,500 hotel rooms are within walking distance of the Center.



The world-class Long Beach Aquarium of the Pacific, on Rainbow Harbor is located across the water from the Convention Center, Shoreline Village and the Queen Mary Hotel and Attraction. The Aquarium is home to 12,000 ocean animals from over 550 species indigenous to the Pacific Rim. It is a milestone in design, architecture and technology for the 21<sup>st</sup> century.

## MAJOR DEVELOPMENTS

The 110-acre Long Beach Towne Center is now fully complete and includes 70 stores, numerous restaurants, and a theatre complex. In a public private partnership, the Long Beach Community Development Department and the Long Beach Housing Development Company have completed the Renaissance Walk Housing Development, with all units sold. The project consists of 40 new single-family homes and a childcare center for up to 65 children. Ten of the new homes were reserved for low-income, first-time homebuyers who have priority use of the childcare facility.

Currently under construction is the rebuilding of City Place, formerly the Long Beach Plaza, which will be an important component in the revitalization of the downtown area. This project will include 450,000 square feet of retail, a 57,000 square-foot grocery store, a 15,000 square-foot drug store, and up to 250 residential units. In addition, the Camden Property Trust development is underway in the downtown area. It will be a \$250 million residential living complex with apartments, condominiums, offices and a hotel.



Construction of the new Companion Animal Village is completed, and the facility opened in August of 2001. This cooperative project between the Los Angeles Society for the Prevention of Cruelty to Animals and the City of Long Beach will double the City's current holding capacity to 170 dogs and 100 cats.

Several key public safety projects will begin this year: the Emergency Communication and Operations Center, the Public Safety Building Retrofit, the Edison Building temporary Police Headquarters and the North Division Substation. These projects, along with the new Police Lab and Property Warehouse, will

provide much needed facilities and assist the Police Department in continuing to deliver quality service to both residents and visitors.

In August 2001, JetBlue began service at the Long Beach Airport, offering two daily non-stop flights to JFK from Long Beach. JetBlue operates the world's youngest fleet of quiet, environmentally friendly, fuel-efficient, factory-fresh Airbus A320 jetliners. The aircraft are the first and only commercial jets offering free personal 24-channel live satellite TV monitors, 162 roomy all-leather seats, and large overhead cargo compartments in a single coach cabin.



## **STRATEGIC PLAN ITEMS FOR CITY GOALS**

In September 1998, over 100 Long Beach residents, representing a comprehensive array of neighborhoods, ethnic groups, businesses, educational interests, and environmental and community organizations, joined with City staff to create a vision and plan that will guide the City to 2010. On June 20, 2000, the Long Beach City Council adopted the Strategic Plan to act as a living roadmap, guiding the future growth and development of the City of Long Beach.

The Strategic Plan identifies what residents deem to be their collective essential vision: Long Beach will be a community of neighborhoods focused on youth and education, with safety and economic opportunity for all and a responsive, accountable government, in a healthy, green environment. The Strategic Plan makes this vision a reality by focusing on goals in five areas: neighborhoods, youth and education, safety, economic opportunity, and the environment.

Restoring neighborhoods as the center of community life was determined to be the most important step the City of Long Beach can take to build a positive future. The Plan conceives Long Beach as a city where children and youth of diverse backgrounds live in safe and nurturing communities, with access to comprehensive, culturally sensitive programs and services that make them healthy, happy and well-educated, preparing them to become successful, responsible, and contributing members of the community. The Plan's vision of public safety includes increasing involvement by the City's residents in programs to control crime and improve the quality of life. The Plan capitalizes on an economic strategy involving the development of a more diversified economy, based on Long Beach's strengths: trade, tourism, technology, and retail. The Plan harnesses the new ideas and dynamic energy of the City's growing population and entrepreneurs all focussing on the creation of a knowledge-based economy. Lastly, Long Beach 2010 encourages the development and implementation of environmental programs aimed at enhancing open space, restoring wetlands, improving air and water quality, and better management of water and natural resources.

The City along with representatives from the community will monitor progress toward meeting the Strategic Plan goals; to educate and communicate with the community regarding the Plan; and to build consensus, and develop coalitions and partnerships to implement the goals and action recommendations of the Plan.

A Community Scorecard is under development that will monitor progress and will be available to the community on the Internet. This concept led the National Civic League to select Long Beach as one of only four cities nationwide to participate in a study involving performance measures for public services.

# The Budget Process

The City Council's adopted budget is presented as the City's Resource Allocation Plan for the period of October 1, 2001 through September 30, 2002 (FY 02). The FY 02 Resource Allocation Plan is divided into four sections: a summary of the City's overall financial plan, operating plans for all City departments, fund summaries and a capital improvement program.

## THE BUDGET PROCESS

To establish a fiscal blueprint for the next year, decisions must be made as to how scarce resources will be allocated among departments and programs. The FY 02 process began in January 2001, as the City Manager advised department directors to begin preparing their budget proposals for the upcoming fiscal year. Departments were also instructed to be mindful of opportunities for innovation, productivity gains and infrastructure needs.

Each department has its own methods for developing a budget to meet the needs of the community. A typical department process begins six to eight months before the budget year, with line managers reviewing their operations, preparing their budgets, and submitting these to their department heads. Some departments hold hearings with their staff at which budget proposals are discussed and decisions are reached.

Public workshops are held in May to solicit input from the public and City Council regarding upcoming budget issues and priorities. During May and June, the City Manager meets with each of his departments to review budgets for conformity with City policies, community needs and the City's financial condition. Where possible, room is made within the Citywide budget for new innovative programs or programs that address pressing or emerging community needs. The City Manager submits the Proposed Resource Allocation Plan, or budget, on or before August 1 to the Mayor for review. The Mayor reviews the proposed budget and submits it, along with any recommendations, to the City Council on or before August 15.

Citizen input into the resource allocation process is encouraged at public hearings held by the City Council in August and September. By City Charter, the annual City budget must be adopted prior to October 1, the beginning of the new fiscal year.

### BUDGET CALENDAR

Oct	Call for long-range Capital Improvement Plans (CIP)
Jan	City Manager initiates Department Budget preparation efforts
Jan-Mar	Departments submit 6-Year CIP requests (one year update, even years)
Jan-Apr	Departments prepare operating budgets
Feb-Mar	CIP committee reviews projects
May-Jun	Public workshops, City Manager reviews CIP and operating budgets
Aug 1*	City Manager submits proposed Resource Allocation Plan and CIP budget to Mayor
Aug 15*	Mayor submits Resource Allocation Plan with recommendations to City Council and Public
Aug-Sept	Public hearings
Sept 30*	Budget adopted
*On or before	



## **THE FINANCIAL PLAN**

Department plans include budget requirements and budgeted staffing. The financial plan also includes the costs needed to maintain and improve ongoing City services. The following "character of expense" categories are used throughout the budget to show operational costs: personal services; non-personal services; internal services; capital outlay; debt service; operating transfers; depreciation; and prior year encumbrances.

## **THE OPERATING PLAN**

The purpose and planned objectives of each department serve as a base for the department's operating plan. The plan provides the prior year's accomplishments, along with goals for the new fiscal year with an emphasis on customer service and service improvement objectives that measure efficiency and effectiveness.

## **FUND SUMMARIES**

The Resource Allocation Plan includes the proposed spending from many different "funds" which are required by State or Federal law, the City Charter or proper accounting practice. A fund consists of a separate set of accounts used to monitor the accomplishment of specified purposes or use of restricted revenues. Depending on the type of service provided, department expenditures may be authorized from a number of funds. Most traditional City services are funded through the General Fund.

## **THE CAPITAL PLAN**

The fourth section of the Resource Allocation Plan is the Capital Improvement Program (CIP), which presents proposed expenditures for major construction or repair of City facilities and buildings. A committee of department representatives meets during the year to select projects to be initiated. This committee also determines the timeframe of the projects, the sources of funding, and the operating impacts on the General Fund. The capital budget is based on a six-year program for investment in the City's infrastructure, which is adopted annually by the City Council, as part of the budget process. A companion document, the Fiscal Year 2002 One-Year Capital Improvement Program describes capital improvements in greater detail.

## **FINANCIAL INFORMATION**

### **Adjustments to the Budget**

During a fiscal year, special circumstances may result in changes to department spending priorities. Appropriations are made at the fund and department level. Transfers between programs or characters of expense require City Manager approval. Budget adjustments that require a modification to the amounts authorized by the Appropriations Ordinance require the approval of the City Council.

### **Basis of Accounting\***

Governmental funds and expendable trust funds are maintained on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the period in which the liability is incurred, if measurable, except for unmatured principal and interest on general obligation debt, which is recognized when due.

*\*This information is taken from the Comprehensive Annual Financial Report of the City of Long Beach, California – September 30, 2000. For further information regarding the City's accounting and debt management practices, please consult this document.*

### **Basis of Budgeting**

The generally accepted accounting principles used as the accounting basis to prepare this Resource Allocation Plan are the same as those used to prepare the annual financial report with the following exceptions: (1) encumbrances are considered to be expenditures for budget purposes but are not included in financial reporting; and (2) land held for resale is recorded as an expenditure when purchased and a revenue when sold for budget purposes. For financial reporting purposes, land is held as an asset and a gain or loss is recognized at the time of sale.

### **Investment Management**

This function's primary goal is optimizing return on investment while simultaneously safeguarding principal and ensuring the liquidity levels necessary to pay for budgeted expenses. The City maintains general bank accounts for daily business requirements, but the majority of the City's funds are held in an investment pool administered by the City Treasurer. As of September 30, 2000, the Treasurer's investment pool was approximately \$800 million divided into short-term and long-term portfolios. The short-term portfolio is managed for liquidity. The long-term portfolio is managed for enhanced yield. To measure performance, the City uses two benchmarks: the 91-Treasury Bill benchmark for the short-term component and the Merrill Lynch 1-3 year Corporate/Government Index for the long-term component.

# General Fund Revenue

## Property Taxes

Approximately 15.4% or \$51.2 million of the City's General Fund revenue is derived from local property taxes. Property, primarily land and buildings, is valued by the County Assessor and taxed at 1% of assessed value. Cities and other local agencies, such as schools, special districts, and the County of Los Angeles, share in the countywide property tax pool. The City of Long Beach only receives approximately 22% of property taxes paid by City property owners. In addition, the City's Redevelopment Agency receives 100% of certain specified property tax revenues generated within the redevelopment project

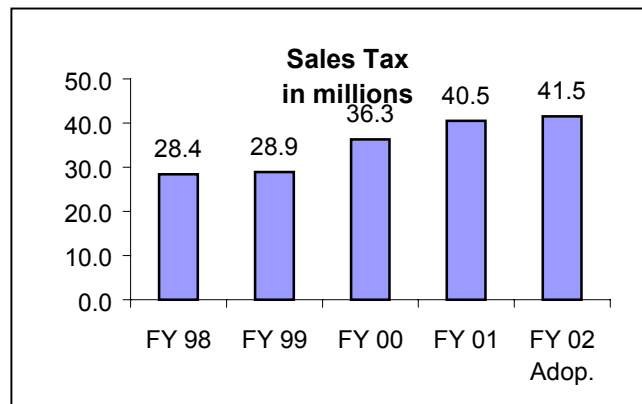
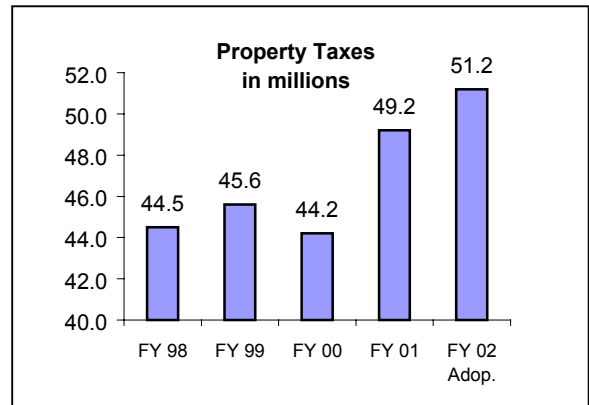
areas. Due to the economy's growth and affect on property values, FY 02 property tax estimates assume revenue increases above FY 01 receipts. Property in the State of California is generally reassessed only upon change of ownership. During the late 1980s, the City was the beneficiary of a strong real estate market resulting in a dramatic increase in property tax receipts. However, the recession and State legislative action over the last five years have resulted in significant property tax losses.

The continuing inability of the State of California to provide funding for State programs through its ongoing revenues has required that the State turn to local government for help. As a result, the City's property tax estimates reflect the loss of \$4.8 million in FY 93, an additional \$8.7 million in FY 94, another \$0.9 million loss in FY 95 plus \$0.9 million in FY 95/FY 96 as a retroactive assessment, and \$0.3 million in FY 98. This loss of property tax revenue is ongoing.

The property tax is a major source of revenue for critical City services such as police, fire, public works, recreation, and library. Prior to the passage of Proposition 13 in 1978, property tax revenues accounted for approximately 28% of all General Fund revenues as compared to 15% now. Other revenues have been used to augment the decrease in this revenue source.

## Sales Tax

Sales tax receipts are expected to account for \$41.5 million, or 12.4% of all General Fund revenues for FY 02. All taxable retail sales in Long Beach are charged an 8.0% tax, increasing to 8.25% on January 1, 2002. This amount includes 1.0% that goes to the County of Los Angeles, and 6.0% that is retained by the State of California (6.25% beginning January 1, 2002). Only 1.0% is returned to the City of Long Beach by the State. Sales tax revenue varies from year-to-year due to fluctuations in the economy. In FY 92, Long Beach sales tax revenues were \$59 per capita, 28% below the \$82.47 per capita average of Los Angeles County as a whole. The City must continue to promote economic development in order to bring revenues from the sales tax to a level comparable to other cities in Los Angeles County. With the recovery from the recession in California, FY 01 sales taxes have increased over FY 00, and FY 02 projections are higher than estimated for FY 01.

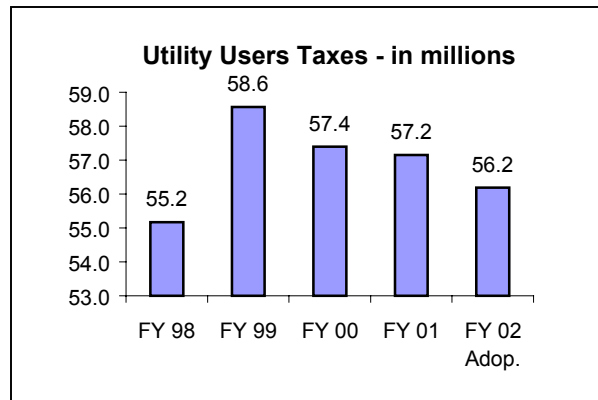


## Utility Users Taxes

The City of Long Beach has a utility users tax for electricity, gas, telephone, and water. These four revenue sources account for \$56.2 million or 16.9% of the City's General Fund revenues. These taxes do not apply to low-income senior citizens who are over 62 years of age or disabled low-income individuals.

## Other Taxes

The City receives revenue from the Transient Occupancy Tax assessed on guests of all City hotels and motels, and from the Business License Tax assessed on all those doing business within Long Beach. Both taxes were affected by the recession; however, growth is now being realized from completion of the Convention Center expansion project and the recovery in the general economy.



## Licenses and Permits

This revenue comes to the City from a variety of licenses and permits. The greatest revenue is generated by sale of building permits, building plan check fees, emergency ambulance fees and dog licenses.

## Fines, Forfeitures and Penalties

Revenue is received by the City in this category primarily from vehicle code fines and parking citations. As part of its budget act several years ago, the State diverted 50% of Cities' vehicle code fines to State uses. Assembly Bill 233 brought these revenues back to the City effective July 1, 1998.

## Revenue from Use of Money and Property

The City is able to generate income from its current assets. This includes interest earned on investments, land and facility rental, and parking meter revenue within the City. Interest earnings have been positively affected by the increase in interest rates but negatively affected by a relatively low cash balance.

## Revenue from Other Agencies

The General Fund receives revenue from other cities, the County of Los Angeles, and the State of California. Revenue is received for the maintenance of traffic signals and parking meters under contract with smaller cities neighboring Long Beach as well as unincorporated parts of Los Angeles County. The State provides funding through the Motor Vehicle In Lieu Tax. Other miscellaneous State funds are provided for maintenance of State highways, fire and peace officer training, and police extradition reimbursements. The budget reflects legislative action enacted that shifted all Cigarette Tax revenues to the State's General Fund.

## Other Charges and Revenues

These miscellaneous charges include library fines and fees, police reports and sale of used equipment and vehicles.

## Inter- and Intra-Fund Charges

Programs within the City which are funded by other than the General Fund often receive services from General Fund supported departments. This category includes reimbursement for these services.

### **Transfers from Other Funds**

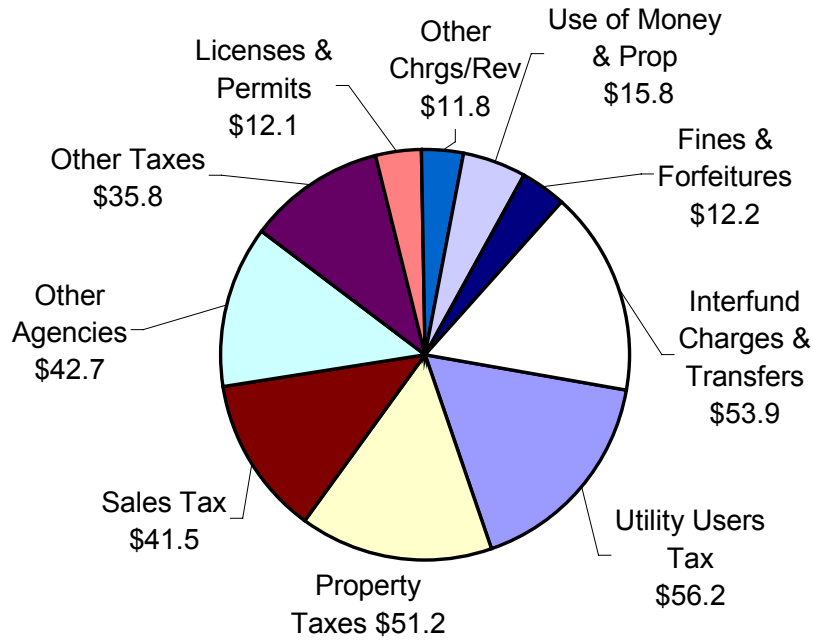
This category includes transfers in lieu of property tax to the General Fund from City enterprise and utility operations.

### **"Gann" Appropriations Limit**

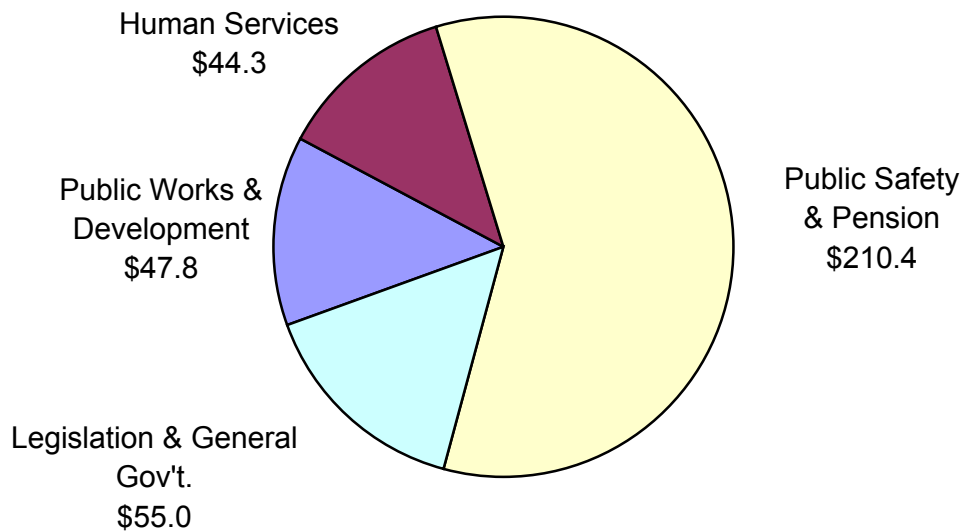
In November 1979, the voters of the State of California approved Proposition 4, commonly known as the "Gann Initiative". The Proposition created Article XIII B of the State Constitution, placing certain limits on the amount of revenue which can be appropriated each fiscal year. The Limit is based on actual appropriations during FY 79 . Only those revenues which are considered as "proceeds of taxes" are subject to the Limit. The Limit is recalculated each fiscal year based on certain inflation and population factors. Proceeds of taxes are, however, allowed to be spent on several types of appropriations which do not count against the Limit, including voter approved debt, the costs of complying with court orders and federal mandates, and expenditures for qualified capital outlays.

The "Gann" Appropriations Limit for the City of Long Beach for FY 02 is \$422,201,474. The total revenues or proceeds of taxes, subject to the limitation after removing allowable exclusions is \$180,314,256 or 42.71% of the Gann Limit.

**FY 02 Adopted Revenues**  
**General Fund (in millions)**  
**(Total = \$333.2 Million)**

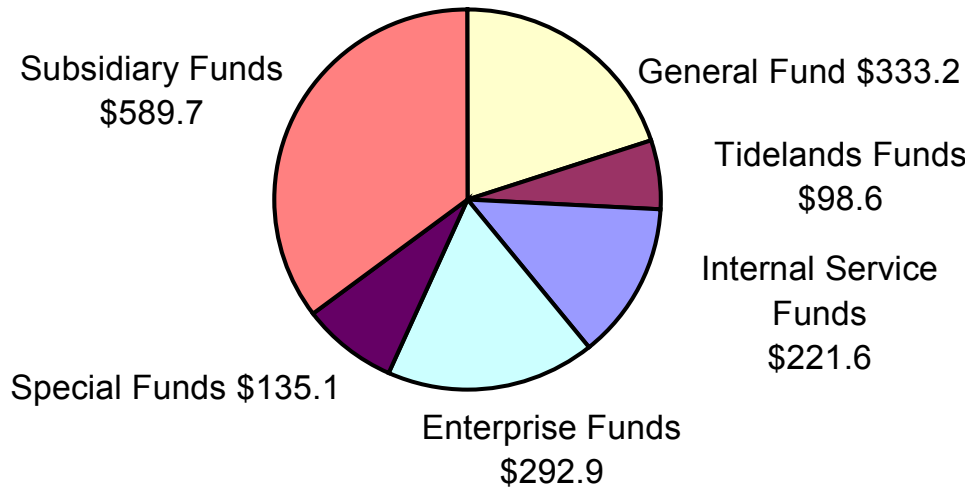


**FY 02 Adopted Expenditures by Function**  
**General Fund (in millions)**  
**(Total = \$357.6 Million)**



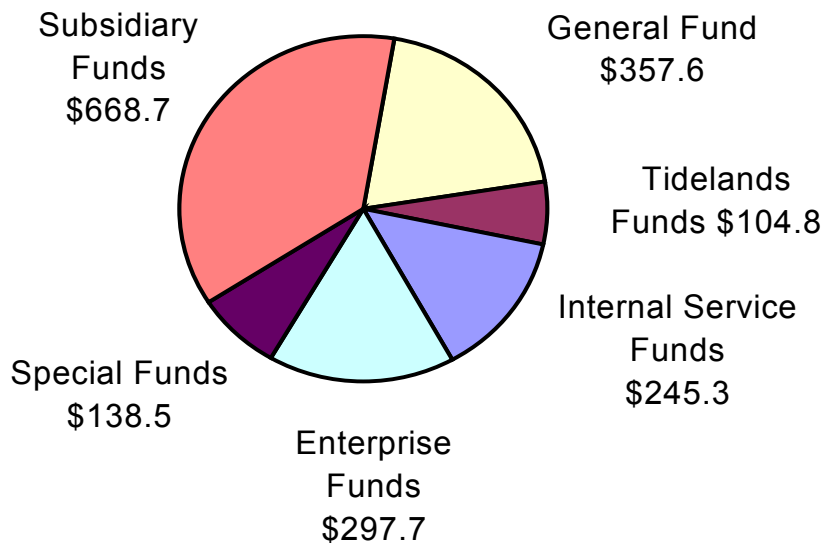
## FY 02 Adopted Revenues

**All Funds** (in millions)  
**(Total = \$1.7 Billion)**



## FY 02 Adopted Expenditures

**All Funds** (in millions)  
**(Total = \$1.8 Billion)**





# Debt Management

## Debt Management

This function is responsible for issuing debt on behalf of City departments, City agencies, assessments districts, community facilities districts, and other qualified entities. Typical debt structures include revenue bonds, lease revenue bonds, land based financings, and notes. Debts may be issued with fixed or variable rate interest structures. Approximately \$1.7 billion in debt was outstanding as of September 30, 2001.

Central to debt management is ensuring the City's compliance with federal, state and local regulations. Other duties of this function include trustee services, preparation of Securities and Exchange Commission and Internal Revenue reports, determining annual assessment levies, and approving the distribution of bond proceeds. The function also provides analysis for proposed and existing loan programs.

## Summary of the City and Related Agencies Outstanding Debt

The tables below summarize the City's outstanding debt, including final maturities, original par amounts and amounts outstanding. All information is presented as of September 30, 2000.

Revenue Bonds			
Issue Name	Final Maturity	Original Par Amount	Amount Outstanding
Series 1991 Harbor Refunding Revenue Bonds	2001	\$79,200,000	10,800,000
Series 1993 Harbor Revenue Bonds	2018	166,500,000	143,735,000
Series 1993 Belmont Shore Parking Meter Revenue Bonds	2013	2,220,000	1,765,000
Series 1993 Gas Utility Revenue Bonds	2013	13,490,000	10,565,000
Series 1994 Marina Subordinate Revenue Bonds	2009	1,310,000	925,000
Series 1995 Marina Refunding Revenue Bonds	2008	31,725,000	22,835,000
Series 1995 Harbor Revenue Bonds	2025	343,420,000	326,385,000
Series 1995 Pension Obligation Refunding Bonds	2011	108,635,000	101,140,000
Series 1997A Water Revenue Bonds	2024	46,945,000	43,110,000
Series 1998A Harbor Revenue Bonds	2019	206,330,000	197,635,000

Tax Allocation Revenue Bonds			
Issue Name	Final Maturity	Original Par Amount	Amount Outstanding
Series 1987 West Beach Project Tax Allocation Revenue Bonds	2009	\$9,000,000	5,745,000
Series 1992 Downtown Project Refunding Bonds	2022	81,020,000	68,195,000
Series 1992 B - Downtown Project Tax Allocation Revenue Bonds	2022	11,640,000	3,235,000
Series 1992 West Long Beach Indust. Tax Allocation Rev. Bonds	2022	36,470,000	32,190,000
Series 1997 Downtown Redevelopment Project Subordinated Refunding Tax Allocation Bonds	2020	14,645,000	14,645,000

Lease Revenue Bonds			
Issue Name	Final Maturity	Original Par Amount	Amount Outstanding
Series 1977 Parking Authority Bonds	2000	\$10,215,000	1,000,000

Series 1992 Parking Lease Revenue Refunding Bonds	2006	8,755,000	5,150,000
Series 1994 Civic Center Parking Garage Revenue Bonds	2002	900,000	265,000
Series 1995 Southeast Resource Recovery Facility Lease Revenue Refunding Bonds	2018	143,300,000	136,900,000
Series 1997A Lease Revenue Refunding (Civic Center Project)	2027	43,655,000	41,615,000
Series 1998A&B Lease Revenue and Refunding Bonds (Temple & Willow)	2027	38,065,000	36,830,000
Series 1999A Lease Revenue Bonds (Rainbow Harbor Refinancing Project)	2024	47,970,000	47,970,000
Series 1999 Variable Rate Demand Lease Revenue Bonds (Long Beach Museum of Art)	2009	3,060,000	3,060,000

### Certificates of Participation

Issue Name	Final Maturity	Original Par Amount	Amount Outstanding
Series 1993 Airport	2016	\$16,815,000	13,960,000
Series 1997 Queensway Bay Parking Facility	2017	5,855,000	5,465,000

Source: City of Long Beach – Comprehensive Annual Financial Report

### Series 1995 Pension Obligation Refunding Bonds Annual Debt Service

The following table describes the annual debt service for Series 1995 Pension Obligation Refunding Bonds.

Period Ending (September 1)	Principal	Interest	Total Debt Service
2000	2,690,000	7,219,054	9,909,054
2001	3,435,000	7,048,777	10,483,777
2002	4,260,000	6,827,219	11,087,219
2003	5,170,000	6,547,763	11,717,763
2004	6,185,000	6,202,924	12,387,924
2005	7,305,000	5,786,055	13,091,055
2006	8,540,000	5,290,046	13,830,046
2007	9,910,000	4,703,348	14,613,348
2008	11,415,000	4,015,594	15,430,594
2009	13,075,000	3,217,685	16,292,685
2010	14,910,000	2,290,668	17,200,668
2011	16,935,000	1,226,094	18,161,094
<b>Total</b>	<b>\$103,830,000</b>	<b>\$60,375,229</b>	<b>\$164,205,229</b>

Source: City of Long Beach – Department of Financial Management

## City of Long Beach

## Computation of Legal Debt Margin

September 30, 2000

(In Thousands)

Net Assessed Valuation		\$ 21,143,736
Plus Exempt Property		<u>688,864</u>
Total Assessed Valuation (1)		<u><u>\$ 21,832,600</u></u>
Debt Limit - 15 Percent of Total Assessed Valuation (1)		\$ 3,274,890
Amount of Debt Applicable to Debt Limit:		
Redevelopment Bonded Debt	\$ 129,160	
Less:		
Assets in Redevelopment Debt Service Fund,		
Available for Payment of Principal	<u>17,925</u>	
Total Amount of Debt Applicable to Debt Limit		<u>111,235</u>
Legal Debt Margin (1)		<u><u>\$ 3,163,655</u></u>

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Note:

- (1) The fiscal year 2000 debt limit is based on assessed valuation of 100% of market value, and reflects valuation for the property in redevelopment project areas.

Source: City of Long Beach, Department of Financial Management.

"SV-13 G Report FY 99-00 Assessed Valuations" compiled under the supervision of the Los Angeles County Auditor-Controller.

## **Allocation Plan Summaries**

**Notes:**

During FY 01, the City created the Long Beach Energy Department. The Long Beach Energy Department is comprised of the former Gas and Electric Department in addition to three former Department of Public Works bureaus. These bureaus include Energy Recovery, Fleet Services, and Integrated Resources. Beginning in FY 02, the budgets for these entities are included in the Long Beach Energy Department. Therefore, there is no FY 02 budget for Gas and Electric and a reduced budget for Public Works is reflected in the following Summary of Budgets by Department.

# Summary of Budgets by Department

## All Funds

**Fiscal Years 2000 to 2002**  
(Includes operating, debt service and capital improvement program)

	FY 00 Actual	FY 01 Adopted	FY 01 Estimated Actual	FY 02 Adopted
<b>OPERATIONS</b>				
Mayor and Council	\$ 3,691,598	\$ 3,940,254	\$ 4,031,888	\$ 4,424,864
City Attorney	7,680,371	8,219,258	7,898,862	8,555,886
City Auditor	1,928,103	2,158,014	2,429,582	2,367,166
City Clerk	2,703,713	2,930,981	2,503,749	3,396,146
City Manager	1,707,989	1,854,782	2,115,829	2,403,885
City Prosecutor	3,497,709	3,883,684	4,068,780	4,184,021
Civil Service	2,208,124	2,303,824	2,305,282	2,568,504
Community Development	120,470,776	124,865,701	136,866,434	132,013,908
Financial Management	17,587,388	18,210,705	18,082,637	19,703,886
Interfund and Non-Operating *	162,243,324	176,365,379	312,652,133	230,812,156
Police and Fire Pension Plan	6,913,181	7,360,000	6,640,638	6,869,000
Fire	60,691,686	60,113,886	60,292,938	65,368,021
Gas and Electric	76,396,227	77,931,158	130,138,441	-
Harbor	432,529,162	536,413,119	349,357,625	586,396,665
Health and Human Services	31,197,405	30,612,177	33,957,797	34,406,965
Human Resources	5,653,664	6,591,359	5,818,644	6,741,342
Library Services	12,709,551	12,415,266	12,307,684	13,484,951
Long Beach Energy	-	-	-	217,053,539
Oil Properties	94,506,884	31,281,703	69,917,109	24,518,804
Parks, Recreation and Marine	42,627,450	42,735,554	43,996,916	42,529,101
Planning and Building	9,668,940	9,912,299	10,157,066	11,517,917
Police	135,527,580	133,692,931	130,814,254	141,363,930
Public Works	218,113,485	208,888,048	227,502,942	134,456,954
Technology Services	33,701,852	33,637,929	33,835,695	36,515,483
Water	100,803,634	83,238,952	86,102,707	80,942,673
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,584,759,793</b>	<b>\$ 1,619,556,961</b>	<b>\$ 1,693,795,630</b>	<b>\$ 1,812,595,769</b>

Full-Time Equivalent Employees	N/A	5,558.21	N/A	5,843.38
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### All Funds by Character FY 02

Personal Services	\$ 519,343,378
Non-Personal Services	505,068,940
Capital Outlay	459,206,598
Debt Service	162,777,240
Operating Transfers	57,741,618
Subtotal	\$ 1,704,137,774
Internal Services	108,457,995
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,812,595,769</b>

\* Interfund/non-operating include pass through transactions, debt service on revenue anticipation notes, etc.

# Summary of Full-Time Equivalents (FTEs) by Department

Fiscal Years 2000 to 2002

	FY 00 Adopted	FY 01 Adopted	FY 02 Adopted
<b>DEPARTMENT</b>			
Mayor and Council	47.46	49.36	53.92
City Attorney	70.00	71.00	71.00
City Auditor	18.00	19.25	19.00
City Clerk	28.00	26.20	29.00
City Manager	26.70	26.00	31.00
City Prosecutor	37.79	37.77	41.00
Civil Service	19.50	23.50	23.50
Community Development	147.30	157.97	313.31
Financial Management	164.56	169.06	171.06
Fire	593.79	597.19	582.25
Gas and Electric	212.00	212.00	0.00
Harbor	344.32	361.78	362.37
Health and Human Services	275.26	438.51	451.07
Human Resources	25.01	27.51	28.51
Library Services	147.00	164.11	167.37
Long Beach Energy	0.00	0.00	536.26
Oil Properties	38.00	39.25	40.25
Parks, Recreation and Marine	485.01	497.56	547.46
Planning and Building	103.37	111.27	117.17
Police	1,389.85	1,437.18	1,459.73
Public Works	704.78	727.06	418.46
Technology Services	141.10	145.00	150.50
Water	211.65	219.68	229.19
<b>TOTAL FTEs</b>	<b>5,230.45</b>	<b>5,558.21</b>	<b>5,843.38</b>

Note: The FY 01 FTE increase includes the conversion of 158.2 FTE Special Status Consultants to City Employee status in the Health and Human Services Department.

The FY 02 FTE increase includes the conversion of 144.0 FTE CSULB Foundation employees in the Community Development Department to City Employee status.

Both of these conversions were accomplished without cost to the General Fund.



# Summary of General Fund Budgets by Department

## Fiscal Years 2000 to 2002

(Includes operating, debt service and capital improvement program)

	FY 00 Actual	FY 01 Adopted	FY 01 Estimated Actual	FY 02 Adopted
<b>OPERATIONS</b>				
Mayor and Council	\$ 3,691,598	\$ 3,940,254	\$ 4,031,888	\$ 4,424,864
City Attorney	2,689,437	3,063,348	2,856,813	3,239,527
City Auditor	1,797,742	1,932,613	2,374,638	2,136,500
City Clerk	2,703,713	2,930,981	2,503,749	3,396,146
City Manager	1,707,989	1,854,782	2,115,829	2,403,885
City Prosecutor	3,497,709	3,883,684	4,068,780	4,184,021
Civil Service	2,193,354	2,284,489	2,295,503	2,548,711
Community Development	1,414,153	1,810,007	2,044,673	1,941,111
Financial Management	14,908,002	15,186,574	15,246,005	16,344,551
Interfund and Non-Operating *	23,205,926	16,175,078	17,545,262	20,023,088
Police and Fire Pension Plan	6,913,181	7,360,000	6,640,638	6,869,000
Fire	55,953,684	55,313,994	55,516,951	60,274,965
Health and Human Services	3,610,885	3,731,735	3,975,082	4,450,457
Human Resources	378,882	448,799	422,882	486,354
Library Services	12,596,279	12,248,486	12,165,581	13,306,365
Long Beach Energy	-	-	-	3,550,566
Parks, Recreation and Marine	22,618,929	22,907,204	24,195,087	26,591,004
Planning and Building	9,668,940	9,912,299	10,157,066	11,517,917
Police	133,397,678	131,458,059	128,847,982	139,063,930
Public Works	26,692,816	25,337,253	24,923,494	30,786,321
Technology Services	100,595	-	12,800	23,181
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 329,741,493</b>	<b>\$ 321,779,637</b>	<b>\$ 321,940,700</b>	<b>\$ 357,562,464</b>
Full-Time Equivalent Employees	N/A	3,274.49	N/A	3,367.39

### General Fund by Character FY 02

Personal Services	\$ 258,146,754
Non-Personal Services	43,974,780
Capital Outlay	2,101,387
Debt Service	2,995,418
Operating Transfers	13,035,746
<b>Subtotal</b>	<b>\$ 320,254,085</b>
Internal Services	37,308,379
<b>TOTAL GENERAL FUND</b>	<b>\$ 357,562,464</b>

\* Interfund/non-operating include pass through transactions, debt service on revenue anticipation notes, etc.

## Summary of Resources & Expenditures by Fund

### Fiscal Year 2002

	Estimated Fund Balance 10/1/01	Reserves/ Adjustments to Fund Balance	Total Revenues	Total Resources
<b>GENERAL FUNDS</b>				
GENERAL	\$ 24,605,858	\$ (154,877) (a)	\$ 333,245,639	\$ 357,696,620
<b>TOTAL</b>	<b>\$ 24,605,858</b>	<b>\$ (154,877)</b>	<b>\$ 333,245,639</b>	<b>\$ 357,696,620</b>
<b>SPECIAL FUNDS</b>				
HEALTH	\$ 1,243,843	\$ -	\$ 27,147,784	\$ 28,391,626
PARKING AND BUSINESS AREA IMPROVEMENT	266,098	-	1,925,517	2,191,615
SPECIAL ADVERTISING & PROMOTION	1,416,958	-	6,028,501	7,445,459
UPLAND OIL	2,012,902	-	8,563,500	10,576,402
HOUSING DEVELOPMENT	7,940,239	-	4,809,851	12,750,090
BELMONT SHORE PARKING METER	434,160	-	430,500	864,660
BUSINESS ASSISTANCE	168,848	-	2,647,000	2,815,848
COMMUNITY DEVELOPMENT GRANTS	(50,959)	-	33,716,683	33,665,724
PARK DEVELOPMENT	456,510	-	612,000	1,068,510
GAS TAX STREET IMPROVEMENT	61,073	-	11,963,323	12,024,396
TRANSPORTATION	18,161,010	-	11,990,000	30,151,010
CAPITAL PROJECTS	34,295,739	-	25,223,945	59,519,684
ASSESSMENT DISTRICT	-	-	-	-
<b>TOTAL</b>	<b>\$ 66,406,418</b>	<b>\$ -</b>	<b>\$ 135,058,604</b>	<b>\$ 201,465,022</b>
<b>INTERNAL SERVICE FUNDS</b>				
CIVIC CENTER	\$ 28,800,274	\$ 3,746,338	\$ 27,270,010	\$ 59,816,622
GENERAL SERVICES	7,089,044	-	35,242,596	42,331,640
FLEET SERVICES	11,746,440	8,700,000	26,659,666	47,106,106
INSURANCE	38,177,614	-	21,904,921	60,082,535
EMPLOYEE BENEFITS	23,666,273	-	110,571,464	134,237,737
<b>TOTAL</b>	<b>\$ 109,479,646</b>	<b>\$ 12,446,338</b>	<b>\$ 221,648,657</b>	<b>\$ 343,574,641</b>
<b>TIDELANDS FUNDS</b>				
TIDELAND FUNDS	\$ 15,584,396	\$ -	\$ 74,846,793	\$ 90,431,189
TIDELAND OIL REVENUE	10,771,107	-	16,265,774	27,036,881
RESERVE FOR SUBSIDENCE	139,565,826	-	7,500,000	147,065,826
<b>TOTAL</b>	<b>\$ 165,921,329</b>	<b>\$ -</b>	<b>\$ 98,612,567</b>	<b>\$ 264,533,896</b>
<b>ENTERPRISE FUNDS</b>				
GAS	\$ 7,459,370	\$ -	\$ 108,775,929	\$ 116,235,299
ENERGY SERVICES	101,906	-	6,225	108,131
WATER	9,256,337	-	73,446,550	82,702,887
SEWER	13,351,476	-	8,748,400	22,099,876
AIRPORT	1,675,700	-	20,244,793	21,920,493
REFUSE/RECYCLING	7,138,545	-	28,292,281	35,430,826
SERRF/SERRF-JPA	45,344,793	-	48,043,022	93,387,815
TOWING	1,283,717	-	5,345,028	6,628,745
<b>TOTAL</b>	<b>\$ 85,611,845</b>	<b>\$ -</b>	<b>\$ 292,902,228</b>	<b>\$ 378,514,073</b>
<b>SUBSIDIARY AGENCIES-FUNDS</b>				
HARBOR	\$ 265,268,205	\$ -	\$ 515,687,739	\$ 780,955,944
PARKING AUTHORITY	149,390	-	583,230	732,620
HOUSING AUTHORITY	3,255,580	-	42,453,468	45,709,048
REDEVELOPMENT	23,919,840	-	30,117,521	54,037,361
CUPA	102,996	-	868,000	970,996
<b>TOTAL</b>	<b>\$ 292,696,010</b>	<b>\$ -</b>	<b>\$ 589,709,958</b>	<b>\$ 882,405,968</b>
<b>TOTAL</b>	<b>\$ 744,721,105</b>	<b>\$ 12,291,461</b>	<b>\$ 1,671,177,652</b>	<b>\$ 2,428,190,218</b>

(a) Adjustments and reserves.

	Operating Expenditures	Capital Improvement Expenditures	Debt Service	Total Expenditures	Estimated Fund Balance 9/30/02
	\$ 345,619,796	\$ 8,947,250 (b)	\$ 2,995,418	\$ 357,562,464	\$ 134,156
	\$ 345,619,796	\$ 8,947,250	\$ 2,995,418	\$ 357,562,464	\$ 134,156
	\$ 28,036,050	\$ -	\$ 349,000	\$ 28,385,050	\$ 6,577
	1,888,000	-	-	1,888,000	303,615
	6,978,426	-	-	6,978,426	467,033
	8,563,500	-	-	8,563,500	2,012,902
	4,986,326	-	-	4,986,326	7,763,764
	261,337	-	213,900	475,237	389,423
	2,120,229	-	-	2,120,229	695,619
	33,077,727	-	587,997	33,665,724	-
	906,295	-	-	906,295	162,215
	5,219,407	6,800,221	-	12,019,628	4,768
	5,870,136	5,500,000	-	11,370,136	18,780,874
	6,607,380	20,561,830	-	27,169,210	32,350,474
	-	-	-	-	-
	\$ 104,514,813	\$ 32,862,051	\$ 1,150,897	\$ 138,527,761	\$ 62,937,261
	\$ 5,613,194	\$ 21,798,046	\$ 3,727,320	\$ 31,138,560	28,678,061
	33,446,687	-	3,527,371	36,974,058	5,357,582
	23,790,113	8,950,000	2,495,122	35,235,235	11,870,871
	32,325,819	-	-	32,325,819	27,756,716
	97,942,716	-	11,667,369	109,610,085	24,627,652
	\$ 193,118,529	\$ 30,748,046	\$ 21,417,182	\$ 245,283,757	\$ 98,290,883
	\$ 61,678,860	\$ 8,876,239	\$ 13,655,699	\$ 84,210,798	\$ 6,220,391
	16,477,122	-	-	16,477,122	10,559,759
	4,100,000	-	-	4,100,000	142,965,826
	\$ 82,255,981	\$ 8,876,239	\$ 13,655,699	\$ 104,787,919	\$ 159,745,976
	\$ 101,011,454	\$ 6,565,000	\$ 1,043,474	\$ 108,619,928	\$ 7,615,371
	-	-	-	-	108,131
	49,420,000	20,618,550	3,739,125	73,777,675	8,925,212
	7,049,132	961,000	-	8,010,132	14,089,744
	11,032,971	7,134,244	1,294,208	19,461,423	2,459,070
	32,124,424	-	600,000	32,724,424	2,706,402
	42,045,507	-	7,289,503	49,335,010	44,052,805
	5,777,676	-	-	5,777,676	851,069
	\$ 248,461,164	\$ 35,278,794	\$ 13,966,310	\$ 297,706,268	\$ 80,807,805
	\$ 76,396,467	\$ 418,140,637	\$ 93,885,635	\$ 588,422,739	\$ 192,533,206
	6,375	-	502,480	508,855	223,765
	42,318,636	-	-	42,318,636	3,390,412
	21,437,456	-	15,203,620	36,641,076	17,396,285
	836,294	-	-	836,294	134,701
	\$ 140,995,228	\$ 418,140,637	\$ 109,591,735	\$ 668,727,600	\$ 213,678,368
	\$ 1,114,965,511	\$ 534,853,017	\$ 162,777,241	1,812,595,769	\$ 615,594,449

(b) General Fund CIP total of \$8,947,250 is included in the Capital Projects total of \$534,853,017. It is shown in the General Fund line to illustrate the General Fund's contribution to citywide CIPs.

## Comparison of Revenues by Fund

### Fiscal Years 2000 to 2002

		FY 00 Actual		FY 01 Adopted		FY 01 Estimated Actual		FY 02 Adopted
<b>GENERAL FUNDS</b>								
GENERAL	\$	326,744,462	\$	315,406,660	\$	341,788,075	\$	333,245,639
TOTAL	\$	326,744,462	\$	315,406,660	\$	341,788,075	\$	333,245,639
<b>SPECIAL FUNDS</b>								
HEALTH	\$	25,253,063	\$	24,493,845	\$	28,616,694	\$	27,147,784
PARKING AND BUSINESS AREA IMPRV.		1,556,984		1,630,285		1,686,566		1,925,517
SPECIAL ADVERTISING & PROMOTION		7,206,872		6,855,001		7,310,083		6,028,501
UPLAND OIL		9,818,382		8,165,000		11,926,012		8,563,500
HOUSING DEVELOPMENT		9,472,218		6,553,410		11,605,688		4,809,851
BELMONT SHORE PKG METER		422,744		398,700		433,052		430,500
BUSINESS ASSISTANCE		587,040		1,773,000		774,500		2,647,000
COMMUNITY DEVELOPMENT GRANTS		35,804,319		31,697,948		36,587,410		33,716,683
PARK DEVELOPMENT		407,775		242,525		610,305		612,000
GAS TAX STREET IMPROVEMENT		8,795,149		10,437,215		17,656,957		11,963,323
TRANSPORTATION		11,978,018		10,928,000		12,693,249		11,990,000
CAPITAL PROJECTS		24,675,407		24,318,643		26,048,249		25,223,945
TOTAL	\$	135,977,970	\$	127,493,572	\$	155,948,765	\$	135,058,604
<b>INTERNAL SERVICE FUNDS</b>								
CIVIC CENTER	\$	12,238,042	\$	10,536,067	\$	12,191,311	\$	27,270,010
GENERAL SERVICES		32,345,700		34,532,313		33,965,650		35,242,596
FLEET SERVICES		24,319,899		25,342,097		26,748,854		26,659,666
INSURANCE		26,074,788		17,757,692		17,761,121		21,904,921
EMPLOYEE BENEFITS		96,978,744		102,151,048		100,342,894		110,571,464
TOTAL	\$	191,957,173	\$	190,319,217	\$	191,009,829	\$	221,648,657
<b>TIDELANDS FUNDS</b>								
TIDELAND FUNDS	\$	52,613,547	\$	56,273,970	\$	206,843,184	\$	74,846,793
TIDELAND OIL REVENUE		88,233,261		23,998,900		79,645,161		16,265,774
RESERVE FOR SUBSIDENCE		7,884,704		6,900,000		8,135,109		7,500,000
TOTAL	\$	148,731,512	\$	87,172,870	\$	294,623,454	\$	98,612,567
<b>ENTERPRISE FUNDS</b>								
GAS	\$	73,059,509	\$	70,156,725	\$	126,613,630	\$	108,775,929
ENERGY SERVICES		53,290		54,510		24,352		6,225
WATER		64,269,705		65,500,000		61,825,044		73,446,550
SEWER		9,121,336		8,490,000		9,810,759		8,748,400
AIRPORT		12,095,956		15,569,010		13,731,832		20,244,793
REFUSE/RECYCLING		28,611,820		27,336,204		29,621,732		28,292,281
SERRF/SERRF-JPA		47,931,032		45,883,776		52,633,800		48,043,022
TOWING		4,965,665		5,345,028		5,583,398		5,345,028
TOTAL	\$	240,108,312	\$	238,335,253	\$	299,844,548	\$	292,902,228
<b>SUBSIDIARY AGENCIES-FUNDS</b>								
HARBOR	\$	300,762,366	\$	495,107,000	\$	570,529,283	\$	515,687,739
PARKING AUTHORITY		641,728		573,612		585,463		583,230
HOUSING AUTHORITY		35,409,781		42,210,545		36,928,528		42,453,468
REDEVELOPMENT		32,675,462		31,035,842		38,899,256		30,117,521
CUPA		687,256		774,000		689,443		868,000
TOTAL	\$	370,176,593	\$	569,700,999	\$	647,631,973	\$	589,709,958
<b>TOTAL</b>	\$	1,413,696,023	\$	1,528,428,570	\$	1,930,846,643	\$	1,671,177,652

## Comparison of Expenditures by Fund Fiscal Years 2000 to 2002

	FY 00 Actual	FY 01 Adopted	FY 01 Estimated Actual	FY 02 Adopted
<b>GENERAL FUNDS</b>				
GENERAL	\$ 329,741,493	\$ 321,779,637	\$ 321,940,700	\$ 357,562,464
<b>TOTAL</b>	<b>\$ 329,741,493</b>	<b>\$ 321,779,637</b>	<b>\$ 321,940,700</b>	<b>\$ 357,562,464</b>
<b>SPECIAL FUNDS</b>				
HEALTH	\$ 25,944,253	\$ 25,454,382	\$ 28,485,015	\$ 28,385,050
PARKING AND BUSINESS AREA IMPRV.	1,505,957	1,592,768	1,644,628	1,888,000
SPECIAL ADVERTISING & PROMOTION	6,865,237	7,410,626	7,192,566	6,978,426
UPLAND OIL	8,340,607	7,965,000	10,806,149	8,563,500
HOUSING DEVELOPMENT	7,856,367	7,599,528	10,270,077	4,986,326
BELMONT SHORE PKG METER	352,587	382,068	363,746	475,237
BUSINESS ASSISTANCE	1,623,803	2,290,326	1,138,591	2,120,229
COMMUNITY DEVELOPMENT GRANTS	35,649,764	32,554,224	38,960,038	33,665,724
PARK DEVELOPMENT	237,409	244,814	494,648	906,295
GAS TAX STREET IMPROVEMENT	12,729,530	9,806,029	22,088,541	12,019,628
TRANSPORTATION	12,771,320	11,968,109	12,644,507	11,370,136
CAPITAL PROJECTS	28,577,273	27,708,848	33,652,878	27,169,210
<b>TOTAL</b>	<b>\$ 142,454,107</b>	<b>\$ 134,976,722</b>	<b>\$ 167,741,384</b>	<b>\$ 138,527,761</b>
<b>INTERNAL SERVICE FUNDS</b>				
CIVIC CENTER	\$ 13,266,132	12,106,338	\$ 18,693,805	\$ 31,138,560
GENERAL SERVICES	33,411,524	34,163,140	34,281,418	36,974,058
FLEET SERVICES	42,434,015	26,626,609	32,050,091	35,235,235
INSURANCE	25,970,119	28,184,546	29,041,389	32,325,819
EMPLOYEE BENEFITS	90,222,792	103,521,180	97,393,911	109,610,085
<b>TOTAL</b>	<b>\$ 205,304,581</b>	<b>\$ 204,601,814</b>	<b>\$ 211,460,613</b>	<b>\$ 245,283,757</b>
<b>TIDELANDS FUNDS</b>				
TIDELANDS OPERATIONS	\$ 50,788,360	\$ 61,019,782	\$ 188,203,241	\$ 84,210,798
TIDELAND OIL REVENUE	86,384,321	23,941,656	59,516,188	16,477,122
RESERVE FOR SUBSIDENCE	2,967,702	-	4,067,555	4,100,000
<b>TOTAL</b>	<b>\$ 140,140,384</b>	<b>\$ 84,961,438</b>	<b>\$ 251,786,983</b>	<b>\$ 104,787,919</b>
<b>ENTERPRISE FUNDS</b>				
GAS	\$ 76,396,227	\$ 78,693,476	\$ 130,900,765	\$ 108,619,928
ENERGY SERVICES	-	-	-	-
WATER	80,538,162	69,002,356	71,888,415	73,777,675
SEWER	20,265,472	14,977,105	14,954,804	8,010,132
AIRPORT	14,276,558	14,446,315	15,195,821	19,461,423
REFUSE/RECYCLING	28,906,142	32,500,695	31,765,835	32,724,424
SERRF/SERRF-JPA	43,841,481	46,006,533	43,658,432	49,335,010
TOWING	5,652,454	5,787,436	5,626,457	5,777,676
<b>TOTAL</b>	<b>\$ 269,876,495</b>	<b>\$ 261,413,915</b>	<b>\$ 313,990,528</b>	<b>\$ 297,706,268</b>
<b>SUBSIDIARY AGENCIES-FUNDS</b>				
HARBOR	\$ 432,529,162	\$ 538,314,715	\$ 351,226,701	\$ 588,422,739
PARKING AUTHORITY	1,466,699	1,508,062	1,507,402	508,855
HOUSING AUTHORITY	35,054,703	41,750,594	36,033,431	42,318,636
REDEVELOPMENT	27,515,220	29,528,721	37,433,777	36,641,076
CUPA	676,949	721,344	674,111	836,294
<b>TOTAL</b>	<b>\$ 497,242,732</b>	<b>\$ 611,823,435</b>	<b>\$ 426,875,422</b>	<b>\$ 668,727,600</b>
<b>TOTAL</b>	<b>\$ 1,584,759,793</b>	<b>\$ 1,619,556,961</b>	<b>\$ 1,693,795,630</b>	<b>1,812,595,769</b>

## Comparison of Revenues by Fund Group and Source

### Fiscal Years 2000 to 2002

	FY 00 Actual	FY 01 Adopted	FY 01 Est. Actual	FY 02 Adopted
<b>GENERAL FUNDS</b>				
<b>General Revenues</b>				
Property Taxes	\$ 44,160,323	\$ 45,671,000	\$ 49,090,974	\$ 51,249,000
<b>Taxes Other Than Property Taxes</b>				
Sales and Use Taxes	36,254,914	37,281,000	40,504,603	41,500,000
Oil Production Taxes	2,479,035	2,490,000	2,365,145	2,212,000
Franchises	9,694,972	9,008,000	25,806,298	16,144,000
Utility Users Taxes	57,395,775	58,304,000	57,151,238	56,192,028
Business License Taxes	7,751,503	7,669,236	8,051,893	8,075,000
Transient Occupancy Taxes	6,193,265	6,768,000	6,667,920	7,212,000
Other Taxes	538,784	540,735	1,075,532	2,110,000
Fines and Forfeitures	9,867,021	11,288,800	11,090,842	12,203,650
<b>Use of Money and Property</b>				
Interest on Investments	7,117,178	6,514,668	7,882,205	6,161,500
Other Use of Money and Property	9,469,128	9,266,757	10,208,154	9,676,000
<b>Subventions From Other Agencies</b>				
State Prop. Tax Exempt. Replace.	689,258	709,000	700,975	720,000
Motor Vehicle In-Lieu	27,114,369	27,592,000	31,293,199	30,351,903
Other	13,946,090	6,675,515	8,252,622	7,354,011
City Utilities In-Lieu	15,508,548	16,700,000	7,777,250	13,780,000
Sundry Revenues	6,858,474	1,887,173	4,285,228	1,718,928
Interfund Transfers	7,623,751	9,950,564	11,495,246	9,084,075
<b>Reimbursements and Charges for Services</b>				
Licenses and Permits	10,709,943	11,377,759	13,847,487	12,092,720
From Other Governmental Agencies	5,458,937	6,929,304	6,996,785	4,250,624
Charges to Other City Funds	37,410,460	28,925,447	31,430,951	31,037,137
Library and Recreation Charges	0	0	0	0
Capital Improvement Projects	0	0	0	0
Other Reimbursements and Chgs for Svcs	10,502,734	9,857,702	5,813,529	10,121,062
<b>TOTAL - GENERAL FUNDS</b>	<b>\$ 326,744,462</b>	<b>\$ 315,406,660</b>	<b>\$ 341,788,075</b>	<b>\$ 333,245,639</b>
<b>SPECIAL FUNDS</b>				
<b>Taxes Other Than Property</b>				
Transient Occupancy Taxes	\$ 3,867,724	\$ 3,950,000	\$ 3,835,683	\$ 4,165,000
Parking and Business Improvement Taxes	507,188	489,000	631,148	709,000
Other Taxes	2,716,506	2,988,234	3,952,747	3,488,599
<b>Use of Money and Property</b>				
Interest on Investments	3,685,170	2,294,332	2,896,610	2,749,678
Other Use of Money and Property	10,651,839	8,905,365	12,809,632	9,349,800
Sundry Revenues	0	0	0	0
<b>Reimbursements and Charges for Services</b>				
Licenses and Permits	2,763,417	2,663,955	3,280,332	3,122,668
Employment and Training Grants	16,513,287	5,891,943	7,494,715	9,521,913
Capital Improvement Projects	24,675,407	24,318,643	26,048,249	25,223,945
CDBG	9,353,353	9,391,000	5,824,841	13,375,485
Proposition A & C	10,201,446	9,500,000	10,778,253	4,800,000
Other Government Agencies	29,601,251	39,550,828	53,903,539	39,031,362
Charges for Current Services	1,198,765	1,280,839	1,310,413	1,346,708
Interfund Charges	493,702	585,024	575,258	585,024
Other	19,748,915	15,684,409	22,607,344	17,589,422
<b>TOTAL - SPECIAL FUNDS</b>	<b>\$ 135,977,970</b>	<b>\$ 127,493,572</b>	<b>\$ 155,948,765</b>	<b>\$ 135,058,604</b>

	FY 00 Actual	FY 01 Adopted	FY 01 Est. Actual	FY 02 Adopted
<b>INTERNAL SERVICE FUNDS</b>				
<b>Use of Money and Property</b>				
Interests on Investments	\$ 7,537,897	\$ 4,743,500	\$ 6,725,759	\$ 4,315,000
Other Use of Money and Property	2,080,723	2,104,750	2,085,391	2,121,150
<b>Charges for Current Services</b>				
Civic Center	10,140,356	9,952,317	10,044,543	26,669,860
General Services	32,285,790	34,171,253	33,972,052	34,807,596
Insurance	21,970,168	13,759,442	13,953,666	18,225,652
Fleet	21,075,556	22,699,939	22,744,488	23,998,908
Employee Leave Time and Other Benefits	94,982,975	100,808,048	96,782,546	101,981,464
Sundry & Other Revenues	1,883,709	2,079,968	4,701,383	9,529,027
Interfund Transfers	0	0	0	0
<b>TOTAL - INTERNAL SERVICE FUNDS</b>	<b>\$ 191,957,173</b>	<b>\$ 190,319,217</b>	<b>\$ 191,009,829</b>	<b>\$ 221,648,657</b>
<b>TIDELANDS FUNDS</b>				
<b>Use of Money and Property</b>				
Interest on Investments	\$ 9,595,879	\$ 7,865,139	\$ 13,118,616	\$ 9,323,486
Other Use of Money and Property	112,990,137	48,265,123	102,811,758	38,573,817
<b>Other Revenues</b>				
Sundry	1,399,629	1,431,384	15,250,710	25,000
Interfund Charges/Transfers	21,769,042	17,320,869	152,381,347	19,016,045
From Other Agencies	2,612,627	11,392,894	157,057	7,532,561
Capital Improvement Projects	0	0	0	0
Licenses and Permits	75,260	0	0	0
Charges for Services	61,054	686,361	10,722,158	23,906,026
Fines & Forfeitures	227,884	211,100	181,807	235,632
<b>TOTAL - TIDELANDS FUNDS</b>	<b>\$ 148,731,512</b>	<b>\$ 87,172,870</b>	<b>\$ 294,623,454</b>	<b>\$ 98,612,567</b>
<b>ENTERPRISE FUNDS</b>				
<b>Use of Money and Property</b>				
Interest on Investments	\$ 7,988,796	\$ 5,145,203	\$ 7,345,671	\$ 4,459,030
Other uses of Money and Property	17,743,678	20,485,741	14,932,185	21,483,855
Licenses and Permits	1,422,826	1,413,766	2,428,470	1,807,750
<b>Charges for Services</b>				
Gas	71,377,090	69,417,665	125,225,853	108,460,904
Energy Services	50,728	53,310	19,103	0
Refuse/Recycling	26,924,330	25,076,438	27,846,273	26,020,531
SERRF/SERRF-JPA	38,929,560	37,585,000	44,513,425	38,105,146
Towing	4,848,545	5,159,613	5,159,613	5,159,613
Sewer	7,936,384	7,355,500	8,702,191	7,366,900
Water	61,197,160	62,795,000	59,186,375	69,266,550
Airport	364,072	1,170,000	2,093,347	6,150,819
Interfund Transfers	0	0	0	0
Other/Misc Revenues	1,325,142	2,678,017	2,392,042	4,621,130
<b>TOTAL - ENTERPRISE FUNDS</b>	<b>\$ 240,108,312</b>	<b>\$ 238,335,253</b>	<b>\$ 299,844,548</b>	<b>\$ 292,902,228</b>
<b>SUBSIDIARY AGENCIES - FUNDS</b>				
Property Taxes	\$ 18,509,065	\$ 18,090,497	\$ 19,251,004	\$ 19,749,000
Taxes Other than Property	2,875,777	6,528,453	3,260,339	3,613,000
<b>Use of Money and Property</b>				
Interest on Investments	14,462,733	7,837,357	18,824,094	21,261,938
Other Use of Money and Property	19,306,737	16,596,001	19,349,422	14,877,505
Charges for Services	224,952,214	217,430,505	228,908,303	225,970,000
From Other Governmental Agencies	36,270,580	45,237,338	36,398,363	43,104,126
Sundry Revenues	53,104,251	257,224,448	314,051,912	260,032,189
Licenses and Permits	695,236	756,400	732,782	857,200
Interfund Transfers	0	0	6,855,753	245,000
<b>TOTAL - SUBSIDIARY AGENCIES</b>	<b>\$ 370,176,593</b>	<b>\$ 569,700,999</b>	<b>\$ 647,631,973</b>	<b>\$ 589,709,958</b>
<b>TOTAL - REVENUES</b>	<b>\$ 1,413,696,023</b>	<b>\$ 1,528,428,570</b>	<b>\$ 1,930,846,643</b>	<b>\$ 1,671,177,652</b>

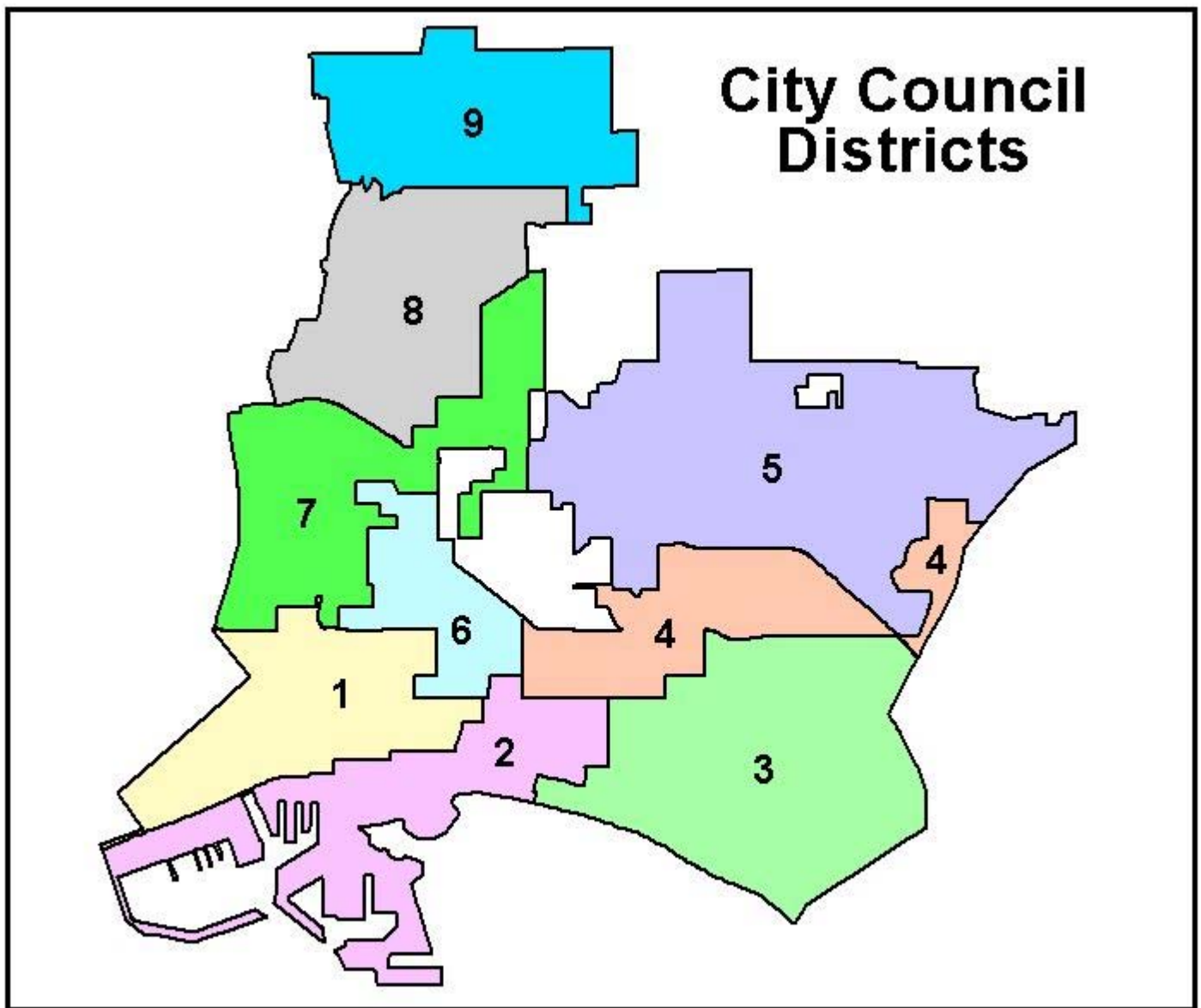




## **Allocation Plans By Department**



# Mayor and City Council



# Mayor and City Council

**MISSION STATEMENT:**

To develop policy and legislative action that provide a safe, healthy environment and a high quality of life for those who live, learn, work in and visit the City of Long Beach.

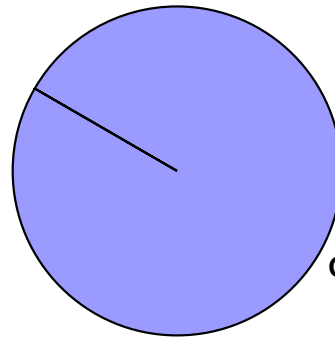
**CUSTOMERS SERVED:**

Those who live, learn, work in and visit the City of Long Beach.

**NOTES:**

The Mayor and City Council Department is an elected official department.

## Mayor and City Council Department Summary



**General Fund  
100%**

### Expenditures by Fund

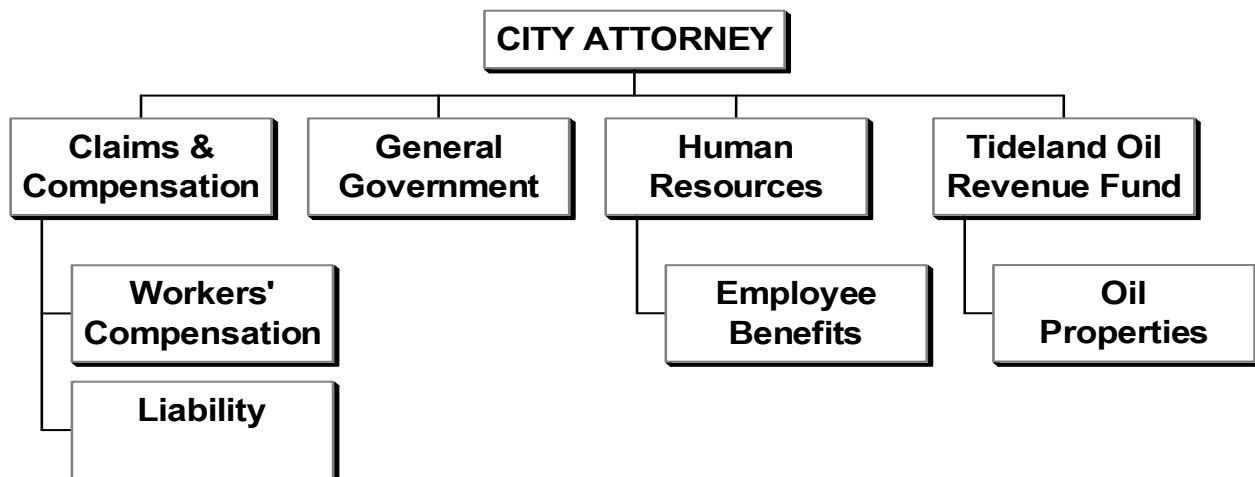
	<b>ACTUAL FY 00</b>	<b>ADOPTED FY 01</b>	<b>ESTIMATED ACTUAL FY 01</b>	<b>ADOPTED FY 02</b>
<b>EXPENDITURES:</b>				
Personal Services	2,803,694	2,902,486	2,930,485	3,335,905
Non-Personal Services	278,905	361,007	399,234	395,342
Internal Services	608,504	676,761	702,168	693,618
Capital Outlay	495	0	0	0
Debt Service	0	0	0	0
Operating Transfers	0	0	0	0
Depr/Amortization/Depletion	0	0	0	0
Prior Year Encumbrance	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,691,598</b>	<b>3,940,254</b>	<b>4,031,888</b>	<b>4,424,864</b>
<b>REVENUES:</b>				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	0	0	0	0
Revenue From Other Agencies	0	0	0	0
Charges for Services	0	0	0	0
Other Revenues	10,001	0	419	0
Interfund Services-Charges	0	0	0	0
Intrafund Services-GP Charges	0	0	0	0
Harbor P/R Rev Trsfs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
<b>TOTAL REVENUES</b>	<b>10,001</b>	<b>0</b>	<b>419</b>	<b>0</b>
<b>PERSONNEL (FTE):</b>	<b>47.46</b>	<b>49.36</b>	<b>49.36</b>	<b>53.92</b>

## Mayor and City Council Department Personal Services

FY 01 Adjusted Salaries are annualized budget amounts. Actual expenditures (as reflected in the Department Summary) may be different due to vacancies, other employee turnover and the timing of salary increases.

CLASSIFICATION	FY 00 ADOPT FTE	FY 01 ADOPT FTE	FY 02 ADOPT FTE	FY 01 ADJUSTED SALARIES	FY 02 ADOPTED BUDGET
CITY MAYOR	1.00	1.00	1.00	95,445	98,975
ADMINISTRATIVE AIDE I	2.00	1.43	2.00	55,551	79,981
ADMINISTRATIVE AIDE II	-	-	3.10	-	120,972
ADMINISTRATIVE ANALYST I	5.63	1.68	5.53	73,668	285,574
ADMINISTRATIVE ANALYST II	10.50	10.87	7.72	732,888	475,173
ADMINISTRATIVE ANALYST III	7.87	8.91	9.95	527,955	675,588
ADMINISTRATIVE INTERN-NC/H28	0.40	0.43	0.50	7,920	9,209
ADMINISTRATIVE INTERN-NC/H32	-	-	0.25	-	5,344
ADMINISTRATIVE INTERN-NC/H36	-	-	0.15	-	3,866
ADMINISTRATIVE INTERN-NC/H42	-	-	0.27	-	9,745
ASSISTANT ADMINISTRATIVE ANALYST II	1.08	1.13	0.10	53,195	4,849
CITY COUNCIL MEMBER	9.00	9.00	9.00	214,750	222,695
CLERK I	-	-	1.00	-	21,613
CLERK II	-	-	0.75	-	21,709
CLERK TYPIST I	1.00	1.75	-	46,692	-
CLERK TYPIST II	1.25	0.74	-	24,057	-
CLERK TYPIST III	1.60	4.35	4.80	79,073	150,682
COUNCILMANIC SECRETARY	-	1.00	1.00	51,680	53,230
EXECUTIVE ASSISTANT-MAYOR/COUNCIL	1.00	1.00	1.00	67,027	67,027
LEGISLATIVE ASSISTANT	5.00	5.64	5.80	232,215	245,967
STUDENT WORKER	0.13	0.43	-	5,781	-
	=====	=====	=====	=====	=====
SUBTOTAL SALARIES	47.46	49.36	53.92	2,267,897	2,552,199
OVERTIME	---	---	---	-	-
FRINGE BENEFITS	---	---	---	571,850	643,175
ADMINISTRATIVE OVERHEAD	---	---	---	116,857	140,531
	=====	=====	=====	=====	=====
TOTAL	47.46	49.36	53.92	2,956,604	3,335,905

# City Attorney





## City Attorney Department

### **MISSION STATEMENT:**

To provide strategic, creative, proactive legal counsel, services, structures and solutions as well as a streamlined, efficient service delivery process that supports our clients with reference to all of their functions, powers and duties under the City Charter and State and Federal laws and in the achievement of their goals.

### **CUSTOMERS SERVED:**

Mayor and City Council, City Commissions, committees, officers and employees.

### **PRIMARY ACTIVITIES:**

The City Attorney's duties are set forth in the City's Charter, which provides that the City Attorney shall be the sole and exclusive legal advisor of the City, City Council and all City commissions, committees, officers and employees. It is charged with municipal legal responsibilities as complex as any in the state.

### **MAJOR ACCOMPLISHMENTS FY 01:**

- Received and responded to over 6,500 written requests for legal assistance from various City offices
- Prepared over 1,400 formal contracts and leases, as well as several thousand opinions and other legal documents
- Prepared approximately 150 ordinances and 200 resolutions
- Received and handled over 900 liability claims for money damages and over 850 workers' compensation claims
- Dispatched liability investigators to the scene of 600 accidents
- Represented the City, in house, in 800 lawsuits
- Attended and furnished legal advice and assistance at hundreds of meetings of the approximately 40 boards, commissions and committees of the City

For a complete listing of accomplishments, go to the City Attorney's Internet Website at:  
[www.ci.long-beach.ca.us/attorney/content/Activity\\_Report\\_2000.pdf](http://www.ci.long-beach.ca.us/attorney/content/Activity_Report_2000.pdf)

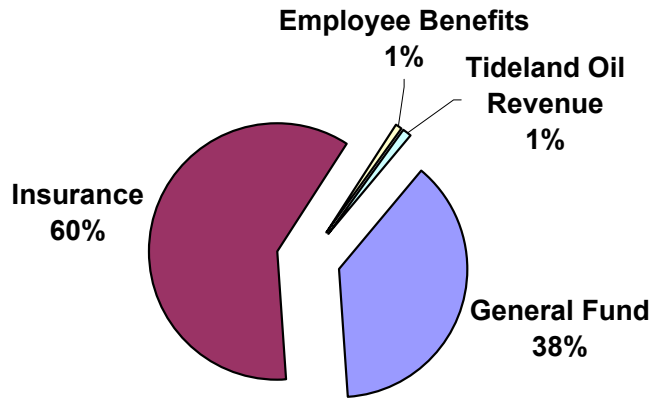
### **NOTES:**

The City Attorney is an elected official department.

In this Department, it should be noted that \$150,000 in costs for nuisance abatement activities provided by this Department are transferred to the Community Development Department and supported by Community Development Block Grant funds.



## City Attorney Department Summary



	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
<b>EXPENDITURES:</b>				
Personal Services	5,917,412	6,473,602	6,319,077	6,837,788
Non-Personal Services	519,484	599,500	424,176	599,500
Internal Services	1,316,478	1,208,551	1,259,127	1,261,491
Capital Outlay	49,525	34,107	62,060	34,107
Debt Service	0	0	0	0
Operating Transfers	(122,528)	(96,502)	(165,578)	(177,000)
Depr/Amortization/Depletion	0	0	0	0
Prior Year Encumbrance	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,680,371</b>	<b>8,219,258</b>	<b>7,898,862</b>	<b>8,555,886</b>

<b>REVENUES:</b>				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	0	0	0	0
Revenue From Other Agencies	0	0	0	0
Charges for Services	0	0	0	0
Other Revenues	241,219	134,750	151,967	148,500
Interfund Services-Charges	0	0	0	0
Intrafund Services-GP Charges	0	0	0	0
Harbor P/R Rev Trsfs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
<b>TOTAL REVENUES</b>	<b>241,219</b>	<b>134,750</b>	<b>151,967</b>	<b>148,500</b>

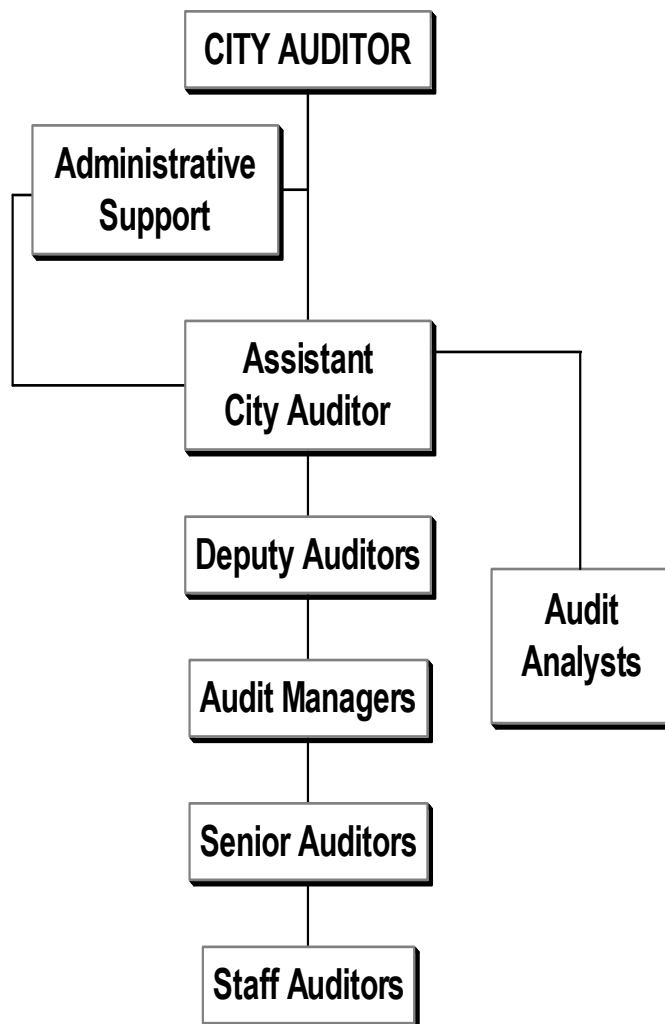
<b>PERSONNEL (FTE):</b>	70.00	71.00	71.00	71.00
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## City Attorney Department Personal Services

FY 01 Adjusted Salaries are annualized budget amounts. Actual expenditures (as reflected in the Department Summary) may be different due to vacancies, other employee turnover and the timing of salary increases.

CLASSIFICATION	FY 00 ADOPT FTE	FY 01 ADOPT FTE	FY 02 ADOPT FTE	FY 01 ADJUSTED SALARIES	FY 02 ADOPTED BUDGET
CITY ATTORNEY	1.00	1.00	1.00	179,069	185,694
ASSISTANT CITY ATTORNEY	1.00	1.00	1.00	150,801	150,801
CHIEF INVESTIGATOR	1.00	1.00	1.00	84,154	86,678
CLAIMS INVESTIGATOR/REP I	1.00	1.00	1.00	66,487	68,482
CLERK III	1.00	1.00	1.00	30,248	31,155
DEPUTY CITY ATTORNEY	15.00	16.00	16.00	1,670,345	1,720,456
EXECUTIVE SECRETARY - CONFIDENTIAL	2.00	2.00	2.00	118,885	122,451
INVESTIGATOR III	3.00	3.00	3.00	219,209	225,785
LEGAL ASSISTANT	1.00	-	-	-	-
LEGAL ASSISTANT I	1.00	2.00	1.00	77,136	39,725
LEGAL ASSISTANT II	4.00	4.00	2.00	181,643	93,546
LEGAL ASSISTANT III	6.00	6.00	8.00	308,161	423,208
LEGAL ASSISTANT IV	5.00	5.00	6.00	270,848	334,768
LEGAL ASSISTANT - SUBROGATION	-	1.00	1.00	54,170	55,795
LEGAL OFFICE ASSISTANT	2.00	3.00	2.00	110,443	75,838
LEGAL OFFICE SPECIALIST	1.00	1.00	1.00	38,723	39,885
LEGAL RECORDS ASSISTANT	1.00	-	1.00	-	30,583
LEGAL RECORDS MANAGEMENT SUPR	1.00	1.00	1.00	55,130	56,784
LEGAL RECORDS SPECIALIST	2.00	2.00	2.00	73,629	75,838
LIABILITY CLAIMS ASSISTANT II	1.00	1.00	1.00	43,186	44,482
MANAGER - WORKERS' COMPENSATION	1.00	1.00	1.00	81,228	81,228
OFFICE MANAGER - ATTORNEY	1.00	1.00	1.00	84,784	84,784
PARALEGAL	2.00	2.00	2.00	115,933	119,411
PRINCIPAL DEPUTY CITY ATTORNEY	4.00	4.00	4.00	530,524	530,524
SENIOR DEPUTY CITY ATTORNEY	1.00	1.00	1.00	130,068	133,970
SR WORKERS' COMP CLAIMS EXAMINER	2.00	2.00	1.00	144,291	74,310
SUPERVISING SENIOR LEGAL SECRETARY	1.00	-	-	-	-
WORKERS' COMP ADMIN ASSISTANT	1.00	1.00	1.00	57,403	59,125
WORKERS' COMP CLAIMS ASST	2.00	2.00	2.00	108,261	111,508
WORKERS' COMP CLAIMS EXAMINER	1.00	1.00	2.00	61,385	126,453
WORKERS' COMP OFFICE ASSISTANT I	2.00	3.00	3.00	95,852	98,728
WORKERS' COMP OFFICE ASSISTANT II	2.00	1.00	1.00	38,109	39,252
	=====	=====	=====	=====	=====
SUBTOTAL SALARIES	70.00	71.00	71.00	5,180,106	5,321,248
OVERTIME	---	---	---	32,175	33,140
FRINGE BENEFITS	---	---	---	1,200,387	1,232,551
ADMINISTRATIVE OVERHEAD	---	---	---	232,874	250,849
	=====	=====	=====	=====	=====
TOTAL	70.00	71.00	71.00	6,645,542	6,837,788

# City Auditor



## City Auditor Department

### **MISSION STATEMENT:**

The City Auditor's mission is to monitor, on behalf of the public, the efficiency, effectiveness and quality of the services provided by the City by conducting independent reviews, audits and other studies in a professional and cost effective manner. It is also the Auditor's mission to provide sound, timely and independent advice and direction to City management and City Council on matters of critical importance to the City.

### **CUSTOMERS SERVED:**

City residents, the Mayor and City Council, all Agencies, Boards and Commissions and City management.

### **PRIMARY ACTIVITIES:**

Perform financial, compliance and operational audits of the City and all of its Boards and Agencies, provide independently gathered information on issues of importance to the Mayor and City Council, management and residents, promote substantive improvement to City operations, and provide consultation services to the Mayor, City Council, City management and residents.

### **MAJOR ACCOMPLISHMENTS FY 01:**

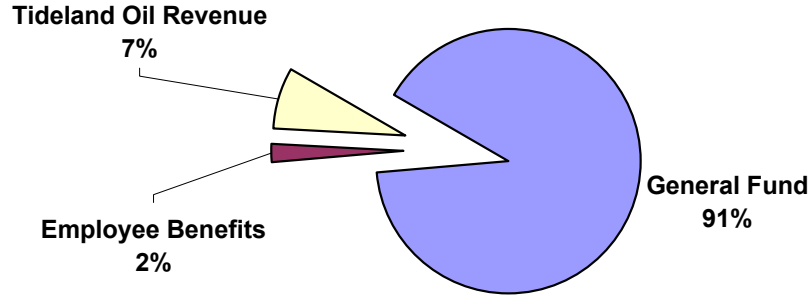
- Audited over 150,000 disbursements totaling over \$1.2 billion
- Produced annual audited financial statements for the City and City enterprises
- Provided financial analysis and other insight to City departments and City Council on current City developments and agreements
- Participated in negotiations with City contractors, vendors and developers
- Performed numerous Transient Occupancy Tax, Utility Users Tax, lease and contract compliance audits resulting in the collection of millions of dollars of under-payments to the City
- Produced the City's annual Condensed Report, a summation of the financial position and activities of the City for Fiscal Year 2001
- Identified in excess of \$68 million in available Street Improvement funds
- Developed Department's internet Website to provide information on the Auditor's Office and historical audit reports to City departments and the public
- Conducted numerous operational audits, providing recommendations on enhanced internal controls and efficiencies
- Responded to numerous requests for information and "hotline" tips
- Hosted the National Association of Local Government Auditors annual convention in the City of Long Beach

### **NOTES:**

The City Auditor Department is an elected official department.



## City Auditor Department Summary



### Expenditures by Fund

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
<b>EXPENDITURES:</b>				
Personal Services	1,336,763	1,633,459	1,512,519	1,786,043
Non-Personal Services	324,453	275,500	619,715	317,500
Internal Services	264,461	249,055	297,348	263,623
Capital Outlay	2,425	0	0	0
Debt Service	0	0	0	0
Operating Transfers	0	0	0	0
Depr/Amortization/Depletion	0	0	0	0
Prior Year Encumbrance	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,928,103</b>	<b>2,158,014</b>	<b>2,429,582</b>	<b>2,367,166</b>
<b>REVENUES:</b>				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	0	0	0	0
Revenue From Other Agencies	0	0	0	0
Charges for Services	0	0	0	0
Other Revenues	(615)	0	3,800	0
Interfund Services-Charges	0	0	0	0
Intrafund Services-GP Charges	0	0	260,000	0
Harbor P/R Rev Trsfs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
<b>TOTAL REVENUES</b>	<b>(615)</b>	<b>0</b>	<b>263,800</b>	<b>0</b>
<b>PERSONNEL (FTE):</b>	<b>18.00</b>	<b>19.25</b>	<b>19.25</b>	<b>19.00</b>





## City Auditor Department Personal Services

FY 01 Adjusted Salaries are annualized budget amounts. Actual expenditures (as reflected in the Department Summary) may be different due to vacancies, other employee turnover and the timing of salary increases.

[illegible]